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June 27, 2003

Mail Stop PATENT APPLICATION

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450 Re: New U.S. Patent Appln. Our Ref: 029383.52546US

Sir:

Transmitted herewith for filing is the patent application of:

Kenichi SATO, Arata KAKIUCHI and Teruo TAKAHASHI

entitled:

Iron-Base Sintered Alloy Material for Valve sheet and Process for Preparing the Same

Enclosed are:

- 1. Specification, including <u>11</u> claims (pages <u>24</u>).
- 2. 4 Sheets of Formal drawings showing Figs. 1-7.
- 3. Application Data Sheet
- 4. Priority is being claimed under 35 U.S.C. §119 and 37 C.F.R. §1.55 based on Priority Document 191176/2002, filed in Japan on June 28, 2002; Priority Document 125065/2003, filed in Japan on April 30, 2003; and Priority Document 159592/2003, filed in Japan on June 4, 2003

The filing fee is being deferred.

Respectfully submitted,

Herbert I. Cantor Reg. No. 24,392

HIC:tcv